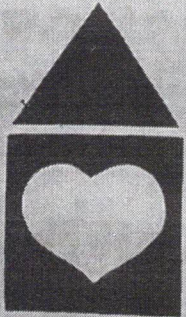


PLAINTIFF'S EXHIBIT A



SPECIAL TOUCH HOME CARE SERVICES, INC.

2091 Coney Island Avenue
Brooklyn, NY 11223
Phone: (718) 627-1122
Fax: (718) 627-0606

November 10, 2017
IRS
Philadelphia, PA 19255-0633

Notice Number 972CG
BOD Code: SBR
Notice Date 07/31/2017 (requested additional time to respond on 9/5/17)
Taxpayer ID [REDACTED]
Form: CVL PEN
Tax period 201512
Penalty Code Reference: 500

To Whom It May Concern:

Joseph Liberman, the Controller of Special Touch Home Care Services, Inc is the person who has been responsible for transmitting the W-2s to the IRS annually. He has been with the company for over 25 years and has, without fail up until 2015, transmitted the W-2s timely.

Unfortunately, Mr. Liberman became seriously ill late in 2015 and was ultimately diagnosed in early 2016 with colon and prostate cancer (please see attached detail of his doctor visits and treatments which began in February 2016 and continued with follow-up visits to the present).

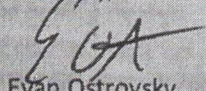
Mr. Liberman's illness forced him to work reduced hours and be totally out of the office routinely while he went through medical tests and treatment for his cancer.

Mr. Liberman did make efforts to work throughout treatment for his illness and he assured management that he was keeping up with his responsibilities. It was not until we received the IRS notice in reference to the 2015 W-2s not being transmitted that we realized there was a problem. Also, your notice regarding the 2015 W-2s led us to check on all filings that Mr. Liberman was responsible for and we discovered that the 2016 W-2s had not been transmitted as well. Unfortunately, his medical issues, which continued into 2017, affected the 2016 filing as well (please note that upon discovery, the 2016 W-2s were promptly transmitted).

We respectfully ask that due to the extenuating circumstances that caused the late filings, along with our unblemished track record over many years, that the penalties assessed for late filing be removed.

Please note that we have, as of now, implemented additional procedures to ensure that this oversight cannot happen in the future.

Sincerely,


Evan Ostrovsky
President

[REDACTED]

PLAINTIFF'S EXHIBIT B



Internal Revenue Service

IRS IRP

Philadelphia PA 19255-0633

In reply refer to: 0583782250

Feb. 02, 2018 LTR 854C 0

201512 13

Input Op: 0583782250 00006709

BODC: SB

SPECIAL TOUCH HOME CARE SERVICES
INC

2091 CONEY ISLAND AVE
BROOKLYN NY 11223-2334

Taxpayer identification number:

Tax periods: Dec. 31, 2015

Form: 1099

Kind of Penalty: LATE PENALTY

Dear Taxpayer:

Thank you for your inquiry dated Nov. 10, 2017.

The information submitted doesn't establish reasonable cause or show due diligence. Therefore, we must deny your request for penalty adjustment.

If you want to appeal or give us more information, the following will be helpful.

APPEALS PROCEDURES

If you have additional information and want your case to receive further consideration by the Office of Appeals, provide a detailed written statement of the dispute issues, along with supporting documentation, to the Service Center Penalty Appeals Coordinator within 60 days from the date of this letter.

It must include:

1. Your name and address;
2. Your social security number or employer identification number;
3. A statement that you want to appeal the findings;
4. A statement of facts supporting your position on the issues you are appealing;
5. If possible, a statement outlining the law or other authority on which you rely;
6. A copy of your original request, if available; and
7. A copy of this letter.

The statement of facts, in 4 above, should be detailed and complete, including specific dates, names, amounts, and locations. You must

WB
Copy

0583782250
Feb. 02, 2018 LTR 854C 0
201512 13
Input Op: 0583782250 00006710

SPECIAL TOUCH HOME CARE SERVICES
INC
2091 CONEY ISLAND AVE
BROOKLYN NY 11223-2334

declare the statement true under penalties of perjury. You may do this by adding to your statement the following signed declaration:

"Under penalties of perjury, I declare that the facts presented in my written protest, which are set out in the accompanying statement of facts, schedules, and other statements are, to the best of my knowledge and belief, true, correct, and complete."

If your authorized representative sends us the protest for you, he or she may substitute a declaration stating that he or she prepared the statement and accompanying documents and whether he or she knows that the statement and accompanying documents are true and correct.

Please send your response to:

Internal Revenue Service
Service Center Penalty Appeals Coordinator
Attn: JANET ARDEN
IRS IRP
Philadelphia PA 19255-0633

The Service Center Penalty Appeals Coordinator will review your appeal information to determine whether the penalty should be removed or reduced. If your appeal can't be resolved immediately with the additional information, the coordinator will send your written statement to the Appeals Office serving your district.

REPRESENTATION

An attorney, certified public accountant, or person enrolled to practice before the IRS can represent you. To have someone represent you, attach a Form 2848, Power of Attorney and Declaration of Representative, (or similar written authorization) to your written statement.

Forms, instructions, and Treasury Department Circular 230, Regulations Governing Practice before the Internal Revenue Service, are available from any IRS office. They are also available by calling 1-800-829-3676 and from our website at www.irs.gov.

OTHER INFORMATION

If taxes are overdue on your account, you'll continue to receive bills, even if you appeal the penalty. If you decide to appeal, you can pay the penalty to avoid further interest charges on the penalty amount. If you appeal the penalty and the Appeals Officer determines

0583782250
Feb. 02, 2018 LTR 854C 0
201512 13
Input Op: 0583782250 00006711

SPECIAL TOUCH HOME CARE SERVICES
INC
2091 CONEY ISLAND AVE
BROOKLYN NY 11223-2334

002363
you aren't required to pay it, we'll adjust your account and send you a refund.

If you don't appeal, you can file a claim for refund after you pay the penalty. If you want to take your case to court immediately, you should request, in writing, that your claim for refund be immediately rejected. Then you'll be issued a notice of disallowance. You have two years from the date of the notice of disallowance to bring suit in the United States District Court having jurisdiction or in the United States Court of Federal Claims.

If you have questions, you can call us toll free at 1-800-829-0115.

If you prefer, you can write to us at the address at the top of the first page of this letter.

When you write, include this letter and provide in the spaces below your telephone number with the hours we can reach you. Keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Sincerely yours,



Lisa Parker
Operation Manager, Doc. Matching

Enclosures:
Copy of this letter
Envelope

PLAINTIFF'S EXHIBIT C



Internal Revenue Service

IRS IRP

Philadelphia PA 19255-0633

In reply refer to: 0583625810

Dec. 18, 2019 LTR 5825C 3

201512 13 1

00019489

BODC: NOBOD

SPECIAL TOUCH HOME CARE SERVICES
INC

% KAREN J TENENBAUM

TENENBAUM LAW PC

534 BROADHOLLOW RD STE 301

MELVILLE NY 11747-3600

Taxpayer identification number:

Tax periods: Dec. 31, 2015

Form: CVL PEN

Dear Taxpayer:

We haven't resolved this matter because we haven't completed all the processing necessary for a complete response. We'll contact you again within 60 days with our reply. You don't need to do anything else for now.

If you have questions, you can call Toll Free at
1-800-829-0115 between 7:00 a.m. and 7:00 p.m..

If you prefer, you can write to us at the address at the top of the first page of this letter.

When you write, include this letter and provide in the spaces below, your telephone number and the hours we can reach you. Keep a copy of this letter for your records.

Telephone number (____) _____ Hours _____

Thank you for your cooperation.

Sincerely yours,

Angela Kaminski

Angela Kaminski

Operation Manager, Doc. Matching



Philadelphia PA 19255-0633

In reply refer to: 0583625810

Feb. 12, 2020 LTR 5825C 3

201512 13 1

00049053

BODC: NOBOD

SPECIAL TOUCH HOME CARE SERVICES
INC

% KAREN J TENENBAUM

TENENBAUM LAW PC

534 BROADHOLLOW RD STE 301

MELVILLE NY 11747-3600

Taxpayer identification number: _____

Tax periods: Dec. 31, 2015

Form: CVL PEN

Dear Taxpayer:

We haven't resolved this matter because we haven't completed all the processing necessary for a complete response. We'll contact you again within 60 days with our reply. You don't need to do anything else for now.

If you have questions, you can call Toll Free at
1-800-829-0115 between 7:00 a.m. and 7:00 p.m..

If you prefer, you can write to us at the address at the top of the first page of this letter.

When you write, include this letter and provide in the spaces below, your telephone number and the hours we can reach you. Keep a copy of this letter for your records.

Telephone number (____) _____ Hours _____

Thank you for your cooperation.

Sincerely yours,

Angela Kaminski
Operation Manager, Doc. Matching



IRS IRP
Philadelphia PA 19255-0633

In reply refer to: 0583625810
Oct. 07, 2020 LTR 5825C 0
201512 13 0
00034846
BODC: NOBOD

SPECIAL TOUCH HOME CARE SERVICES
INC
2091 CONEY ISLAND AVE
BROOKLYN NY 11223-2334



004933

Taxpayer identification number:
Tax periods: Dec. 31, 2015

Form: CVL PEN

Dear Taxpayer:

We haven't resolved this matter because we haven't completed all the processing necessary for a complete response. We'll contact you again within 60 days with our reply. You don't need to do anything else for now.

If you have questions, you can call TollFree at
1-800-829-0115 between 7:00 a.m. and 7:00 p.m..

If you prefer, you can write to us at the address at the top of the first page of this letter.

When you write, include this letter and provide in the spaces below, your telephone number and the hours we can reach you. Keep a copy of this letter for your records.

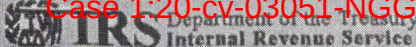
Telephone number (____) _____ Hours _____

Thank you for your cooperation.

A copy of this letter and any referenced enclosures have been forwarded to your authorized representative(s).

Sincerely yours,

Debra Jackson
Operations Manager, Doc Matching



IRS IRP
Philadelphia PA 19255-0633

In reply refer to: 0583625810
Jan. 21, 2021 LTR 5825C 0

201512 13

00019161

BODC: NOBOD

SPECIAL TOUCH HOME CARE SERVICES
INC
2091 CONEY ISLAND AVE
BROOKLYN NY 11223-2334

005260

Taxpayer identification number: [REDACTED]
Tax periods: Dec. 31, 2015

Form: CVL PEN

Dear Taxpayer:

We haven't resolved this matter because we haven't completed all the processing necessary for a complete response. We'll contact you again within 60 days with our reply. You don't need to do anything else for now.

If you have questions, you can call Toll Free at 1-800-829-0115 between 7:00 a.m. and 7:00 p.m..

If you prefer, you can write to us at the address at the top of the first page of this letter.

When you write, include this letter and provide in the spaces below, your telephone number and the hours we can reach you. Keep a copy of this letter for your records.

Telephone number (____) _____ Hours _____

Thank you for your cooperation.

Sincerely yours,

Debra Jackson
Operations Manager, Doc Matching

SD
COPY
1/26/21



IRS Internal Revenue Service
 IRS IRP
 Philadelphia PA 19255-0633

In reply refer to: 0583625810
 Mar. 17, 2021 LTR 5825C 0
 201512 13 R
 00027113
 BODC: NOBOD

SPECIAL TOUCH HOME CARE SERVICES
 INC
 2091 CONEY ISLAND AVE
 BROOKLYN NY 11223-2334

Taxpayer identification number:
 Tax periods: Dec. 31, 2015

Form: CVL PEN

Dear Taxpayer:

We haven't resolved this matter because we haven't completed all the processing necessary for a complete response. We'll contact you again within 60 days with our reply. You don't need to do anything else for now.

If you have questions, you can call Toll Free at
 1-800-829-0115 between 7:00 a.m. and 7:00 p.m..

If you prefer, you can write to us at the address at the top of the first page of this letter.

When you write, include this letter and provide in the spaces below, your telephone number and the hours we can reach you. Keep a copy of this letter for your records.

Telephone number (____) _____ Hours _____

Thank you for your cooperation.

Sincerely yours,

Debra Jackson
 Operations Manager, Doc Matching

PLAINTIFF'S EXHIBIT D

**BORUCHOV
GABOVICH**

& ASSOCIATES

21 West 46th Street
Suite 1111
New York, NY 10036

Phone 646-392-8840
Fax 646-661-1010

Hana Boruchov*

Leo Gabovich

*Also admitted in NJ

Hana@bogaalaw.com

Leo@bogaalaw.com

www.bogaalaw.com

December 10, 2020

VIA CERTIFIED MAIL RETURN RECEIPT REQUESTED

CAWR

4-G08 151 Stop

2970 Market Street

Philadelphia, PA 19104

Re: Special Touch Home Care Services, Inc.

Tax Period Ending December 31, 2015

To whom it may concern:

We represent the above referenced taxpayer. A copy of our Power of Attorney is enclosed for your convenience. A Form 843, Claim for Refund was originally mailed July 1, 2019. Due to a potential technical error, an Amended Form 843, Claim for Refund is being submitted and is attached hereto.

Thank you for your attention to this matter. If you have any questions, please do not hesitate to contact us.

Sincerely,



Hana M. Boruchov

HB/
Encl.

Form **843**
(Rev. August 2011)
Department of the Treasury
Internal Revenue Service

Claim for Refund and Request for Abatement

OMB No. 1545-0024

▶ See separate instructions.

Use Form 843 if your claim or request involves:

- (a) a refund of one of the taxes (other than income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding) or a fee, shown on line 3,
- (b) an abatement of FUTA tax or certain excise taxes, or
- (c) a refund or abatement of interest, penalties, or additions to tax for one of the reasons shown on line 5a.

Do not use Form 843 if your claim or request involves:

- (a) an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding (use the appropriate amended tax return),
- (b) a refund of excise taxes based on the nontaxable use or sale of fuels, or
- (c) an overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.

Name(s) Special Touch Home Care Services, Inc.		Your social security number
Address (number, street, and room or suite no.) 2091 Coney Island Avenue		Spouse's social security number
City or town, state, and ZIP code Brooklyn, NY 11223		Employer identification number (EIN)
Name and address shown on return if different from above		Daytime telephone number POA 646-392-8840
1	Period. Prepare a separate Form 843 for each tax period or fee year. From 1/1/2015 to 12/31/2015	2 Amount to be refunded or abated: \$ 454,994.34
3	Type of tax or fee. Indicate the type of tax or fee to be refunded or abated or to which the interest, penalty, or addition to tax is related. <input checked="" type="checkbox"/> Employment <input type="checkbox"/> Estate <input type="checkbox"/> Gift <input type="checkbox"/> Excise <input type="checkbox"/> Income <input type="checkbox"/> Fee	
4	Type of penalty. If the claim or request involves a penalty, enter the Internal Revenue Code section on which the penalty is based (see instructions). IRC section: IRC 6721 & IRC 6722	
5a	Interest, penalties, and additions to tax. Check the box that indicates your reason for the request for refund or abatement. (If none apply, go to line 6.) <input type="checkbox"/> Interest was assessed as a result of IRS errors or delays. <input type="checkbox"/> A penalty or addition to tax was the result of erroneous written advice from the IRS. <input checked="" type="checkbox"/> Reasonable cause or other reason allowed under the law (other than erroneous written advice) can be shown for not assessing a penalty or addition to tax.	
b	Date(s) of payment(s) ▶ 4/30/18 & 7/31/18	
6	Original return. Indicate the type of fee or return, if any, filed to which the tax, interest, penalty, or addition to tax relates. <input type="checkbox"/> 706 <input type="checkbox"/> 709 <input checked="" type="checkbox"/> 940 <input type="checkbox"/> 941 <input type="checkbox"/> 943 <input type="checkbox"/> 945 <input type="checkbox"/> 990-PF <input type="checkbox"/> 1040 <input type="checkbox"/> 1120 <input type="checkbox"/> 4720 <input checked="" type="checkbox"/> Other (specify) ▶	
7	Explanation. Explain why you believe this claim or request should be allowed and show the computation of the amount shown on line 2. If you need more space, attach additional sheets.	

See attached statement.

Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the officer's title must be shown.

Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature (Title, if applicable. Claims by corporations must be signed by an officer.)

Date

Signature (spouse, if joint return)

Date

Paid Preparer Use Only	Print/Type preparer's name Hana M. Boruchov	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶ Boruchov, Gabovich & Associates, PC	Firm's EIN ▶			
	Firm's address ▶ 21 West 46th Street, Suite 1111, New York, NY 10036	Phone no. 646-392-8840			

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 10180R

Form **843** (Rev. 8-2011)

7020 1290 0000 2857 5758

U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
 Domestic Mail Only

For delivery information, visit our website at www.usps.com®

Philadelphia, PA 19104

Certified Mail Fee \$3.55

Extra Services & Fees (check box, add fee for each extra service)

<input checked="" type="checkbox"/> Return Receipt (hardcopy)	\$0.00
<input type="checkbox"/> Return Receipt (electronic)	\$0.00
<input type="checkbox"/> Certified Mail Restricted Delivery	\$0.00
<input type="checkbox"/> Adult Signature Required	\$0.00
<input type="checkbox"/> Adult Signature Restricted Delivery	\$0.00

Postage \$8.25

Total Postage and Fees \$14.65

Postmark Here

12/14/2020

Sent To: **CAWR 4-608 151810P**

Street and Apt. No., or P.O. Box No. **2970 Market Street**

City, State, ZIP+4® **Philadelphia, PA 19104**

PS Form 3800, Apr. 1 2015 PSN 7530-02-000-9047 See Reverse for Instructions

Price

Priority Mail® 2-Day 1 \$8.25
 Philadelphia, PA 19104
 Weight: 1 lb 0.80 oz
 Expected Delivery Date
 Thu 12/17/2020

Certified Mail® \$3.55
 Tracking #: 70201290000028575758

Return Receipt \$2.85
 Tracking #: 9590 9402 5623 9308 1529 90

Total \$14.65

Grand Total: \$14.65

Debit Card Remitted \$14.65

Card Name: VISA
 Account #: XXXXXXXXXXXX0107
 Approval #
 Transaction #: 359
 Receipt #: 010734
 Debit Card Purchase: \$14.65
 AID: A0000000980840 Chip
 AL: US DEBIT
 PIN: Verified

 Due to limited transportation
 availability as a result of